



Requirements to Sit for the CPA Exam Before and After November 1, 2023.

BEFORE
VERSUS
AFTER

Minimum of 150 hours of college credit including a bachelor's degree.	Minimum of 120 hours of college credit including a bachelor's degree or its equivalent.
Minimum of 76 hours of upper-division level courses.	This provision was removed.
Minimum of 30 hours of accounting above principles including one course of auditing or assurance.	Minimum of 24 hours of accounting above principles including one course of auditing or assurance.
At least 9 hours of upper-level classes in economics, statistics, finance, business management, marketing, business law, business communication, risk management, insurance, financial information systems, or computer science.	At least 9 hours of upper-level classes in economics, statistics, finance, business management, marketing, business law, business communication, risk management, insurance, financial information systems, or computer science.
A resident of Oklahoma prior to submitting your qualification application.	A resident of Oklahoma prior to submitting your qualification application.

Requirements for CPA Licensure Before and After November 1, 2023.

BEFORE
VERSUS
AFTER

Minimum of 150 hours of college including a bachelor's degree.	Minimum of 150 hours of college including a bachelor's degree or its equivalent.
Minimum of 30 hours of accounting above principles including one course of auditing or assurance.	Minimum of 30 hours of accounting above principles including one course of auditing or assurance.
Passed all four parts of the CPA Exam.	Passed all four parts of the CPA Exam.
Completed the AICPA Ethics Exam with a score of 90% or higher.	Completed the AICPA Ethics Exam with a score of 90% or higher.
Completed 1,800 hours of work experience in accounting as described in Section 15.9(E) of the Act within the last four years.	Completed 1,800 hours of work experience in accounting as described in Section 15.9(E) of the Act within the last four years.